

of the appropriate Articles by the Department.

- 2 The "taxpayer" may find himself in somewhat of a dilemma when confronted with the ambiguities of the statute. If he relies upon the seemingly literal import of the language of the statute and refrains from filing a confirmatory deed and paying the taxes until more than 30 days after the articles have become effective, he runs the risk that a court will construe the statute to require payment of the taxes not more than 30 days after the effective date and that as a consequence the acceptance of the articles will be invalidated. Conversely, if he chooses to file the confirmatory deed and pay the taxes within 30 days, there is a theoretical possibility that the literal language of the statute could be applied with a vengeance and a court conclude that he has not paid the taxes "within [the] period of time" specified in the statute and that accordingly acceptance of the articles is invalidated. These draconian possibilities seem unduly harsh and unlikely, but they are at least theoretical possibilities which may be of concern to both transferors and transferees involved in Articles of Sale, Lease, etc.
- 3 Two other minor difficulties with the bill are a misspelling of the word "cancellation" which appears in the unnumbered line following line 173 and a misreference to a section in the Internal Revenue Code which appears on line 210 of the bill. That section should be 368(A) as opposed to V368(a).

House Bill No. 524 - Maryland Veterans' Commission -
Independent Agency

AN ACT concerning

Maryland Veterans Commission - Independence

FOR the purpose of removing the Maryland Veterans Commission from the jurisdiction of the State Department of Human Resources, formerly the Department of Employment and Social Services; providing that the Chairman of the Maryland Veterans Commission is to be designated by the Governor; providing that the Commission is an independent agency and may not, except by statute, be made a part of any department or other agency; and clarifying language.